

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

**Statement of Operating Income and Proposed Revenue Requirements**

Per Books and Pro Forma for the Test Year Ended September 30, 2015

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Per Books Test Year ( b )	Test Period Adjustment ( c )	Adjusted Test Period ( d )	Under Proposed Rates	
					Adjustments ( e )	Pro Forma ( f )
1	Operating Revenues	\$ 26,730,582	\$ (2,003,025)	\$ 24,727,557	\$ 5,069,099	\$ 29,796,656
	Operating Expenses:					
2	Operation and Maintenance	\$ 12,433,855	\$ 907,544	\$ 13,341,399	\$ 38,520	\$ 13,379,919
3	Depreciation and Amortization	3,467,351	200,837	3,668,188	-	3,668,188
4	Taxes Other than Income	1,815,786	112,591	1,928,377		1,928,377
5	Total Operating Expenses	\$ 17,716,992	\$ 1,220,972	\$ 18,937,964	\$ 38,520	\$ 18,976,484
6	<b>Total Operating Income before Income Taxes</b>	<b>\$ 9,013,590</b>	<b>\$ (3,223,996)</b>	<b>\$ 5,789,593</b>	<b>\$ 5,030,579</b>	<b>\$ 10,820,172</b>
	Income Taxes:					
7	State Income Taxes	\$ 551,526	\$ (218,454)	\$ 333,072	\$ 437,660	\$ 770,732
8	Federal Income Taxes	2,009,438	(798,180)	1,211,258	1,607,521	2,818,780
9	Total Income Taxes	\$ 2,560,964	\$ (1,016,634)	\$ 1,544,330	\$ 2,045,182	\$ 3,589,512
10	<b>Operating Income</b>	<b>\$ 6,452,626</b>	<b>\$ (2,207,362)</b>	<b>\$ 4,245,263</b>	<b>\$ 2,985,397</b>	<b>\$ 7,230,660</b>
11	<b>Rate Base</b>	<b>\$ 91,643,349</b>	<b>\$ -</b>	<b>\$ 91,643,349</b>	<b>\$ -</b>	<b>\$ 91,643,349</b>
12	Rate of Return			4.63%		7.89%
13	Required Rate of Return			7.89%		
14	Required Operating Income			\$ 7,230,660		
15	Operating Income Deficiency			2,985,397		
16	GCRF			1.6979494		
17	Revenue Deficiency			\$ 5,069,099		
18	Net Increase Percentage			20.50%		

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 1

**OVERALL FINANCIAL SUMMARY**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description	<b>Actual Test Period<sup>1</sup></b>		<b>Utility Proposed Test Period</b>	
		Ref. Sched.	Amount	Ref. Sched.	Amount
1	Rate Base	2	\$ 91,643,349	2	\$ 91,643,349
2	Net Operating Income	3	\$ 4,245,263	3	\$ 7,230,660
3	Earned Rate of Return	L2/L1	4.63%		7.89%
4	Proposed Rate of Return	4	7.89%	4	7.89%
5	Required Operating Income	L1xL4	\$ 7,230,660		\$ 7,230,660
6	Operating Income Deficiency	L5-L2	\$ 2,985,397		\$
7	Gross Revenue Conversion Factor	5	1.70	5	1.70
8	Revenue Deficiency		\$ 5,069,099		\$
9	<b>Revenue Increase Requested</b>		<b>\$ 5,069,099</b>		<b>\$</b>

<sup>1</sup>Ending June 30, 2016

SUEZ Water Delaware  
**INCOME TAX CALCULATION**  
At present and Proposed Rates

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	As Adjusted Present Rates ( b )	At Proposed Rates ( c )
1	Revenues	\$ 24,727,557	\$ 29,796,656
2	Less: Operating Expenses	\$ 18,937,964	\$ 18,976,484
3	Less: Interest Expense	2,169,533	2,169,533
4	<b>Total Deductions</b>	<b>\$ 21,107,497</b>	<b>\$ 21,146,017</b>
5	Taxable Income: State (L1 - L4)	\$ 3,620,060	\$ 8,650,639
6	State Income Taxes @ 8.7% (L5 x .087)	314,945	752,606
7	Amortization of Flow Through Tax	18,127	18,127
8	<b>Total State Income Tax</b>	<b>\$ 333,072</b>	<b>\$ 770,732</b>
9	Federal Taxable Income (L5 - L6)	\$ 3,305,115	\$ 7,898,033
10	Federal Income Taxes at 35% (L9 x .35)	1,156,790	2,764,312
11	Amortization of ITC	(14,013)	(14,013)
12	Net Federal Income Tax	\$ 1,142,777	\$ 2,750,299
13	Amortization of Flow Through Tax	68,481	68,481
14	<b>Total Federal Income Tax</b>	<b>\$ 1,211,258</b>	<b>\$ 2,818,780</b>
<b>Deferred Income Taxes:</b>			
<u>State</u>			
15	Tax Depreciation Over Book	\$ 341,183	341,183
16	State Tax Rate	8.70%	8.70%
17	State Deferred Tax	\$ 29,683	\$ 29,683
18	State Current Income Tax	303,389	741,049
19	<b>State Total Income Tax</b>	<b>\$ 333,072</b>	<b>\$ 770,732</b>
<u>Federal</u>			
20	Tax Depreciation Over Book	\$ 341,183	\$ 341,183
	Less: State Deferred Taxes	29,683	29,683
	Federal Amount	\$ 311,500	\$ 311,500
21	Federal Tax Rate	35.00%	35.00%
22	Federal Deferred Tax	\$ 109,025	\$ 109,025
23	Federal Current Income Tax	1,102,233	2,709,755
24	<b>Federal Total Income Tax</b>	<b>\$ 1,211,258</b>	<b>\$ 2,818,780</b>
<b>Interest Expense:</b>			
25	Rate Base	\$ 91,643,349	\$ 91,643,349
26	Weighted Cost of Debt	2.42%	2.42%
27	<b>Interest Expense (L25 x L26)</b>	<b>\$ 2,169,533</b>	<b>\$ 2,169,533</b>

SUEZ Water Delaware

**SUMMARY OF TEST PERIOD ADJUSTMENTS**  
12 Months Ending 6/30/2016

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Adjustment Source ( a )	Description ( b )	Amount ( c )
1	WP Sch 3B-1	Purchased Water	\$ 260,000
2	WP Sch 3B-2	Purchased Power	(\$75,308)
3	WP Sch 3B-3	Chemicals	(35,499)
4	WP Sch 3B-4	Sewer Connection Expense	126,708
5	WP Sch 3B-5	Customer Care and Costs - Quarterly to Monthly Billing	41,892
6	WP Sch 3B-6	Recovery of DBRC Charge (15-Year Amort.)	20,000
7	WP Sch 3B-7	Recovery of Watershed Protection Program Costs	25,586
8	WP Sch 3B-8	Vehicle Leasing and Related Transportation Costs	125,514
9	WP Sch 3B-9	Cross Connection Survey Costs	42,084
10	WP Sch 3B-10	Property/Real Estate Tax	86,343
11	WP Sch 3B-11	Convenience Cost	87,179
12	WP Sch 3B-12	Management Service Fees	(325,333)
13	Sch. 3B	Depreciation Expense	200,837
14	WP Payroll Adjustment	Salaries and Wages	476,177
15	WP Payroll Adjustment	Payroll Taxes	26,248
16	WP Payroll Adjustment	Temporary Help	(37,428)
17	WP Payroll Adjustment	Employee Benefits	60,972
19	MFR 5.3.13	Rate Case Expenses (3-Year Amortization)	115,000
20			
21			
22			
23			
24			
25		<b>Total Adjustments to Expenses</b>	<b>\$ 1,220,973</b>

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2

**JURISDICTIONAL RATE BASE SUMMARY**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description	26 Del C. §102 (3) Letter Ref	Actual Test Year Ended 6/30/2016	Ref Sched	Proposed Test Period
1	Used and Useful Utility Plant	( a )	\$ 167,205,345	2-A	\$ 167,205,345
2	Intangible Assets	( a )	30,888	2-B	\$ 30,888
3	Less: Accumulated Depreciation and Amortization	( b )	(33,886,208)	2-C	\$ (33,886,208)
4	Less: Unrefunded Customer Advances and/or CIAC	( c )	(29,990,068)	2-G	\$ (29,990,068)
5	Less: Accumulated deferred and unamortized income taxes and investment credit	( d )	(13,884,711)	2-D	\$ (13,884,711)
6	Plus: Accumulated Depreciation of Customer Advances and CIAC	( e )	2,271,700	2-H	\$ 2,271,700
7	Plus: Materials and Supplies	( f )	312,431	2-I	\$ 312,431
8	Plus: Investor supplied Cash Working Capital	( f )	881,133	2-E	\$ 881,133
9	Plus: Prepayments	( g )	568,171	2-J	\$ 568,171
10	Less: OPEB Funding	( g )	(1,865,333)	2-K	\$ (1,865,333)
11	<b>Total Claimed Rate Base</b>		<b>\$ 91,643,349</b>		<b>\$ 91,643,349</b>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A

**USED AND USEFUL UTILITY PLANT IN SERVICE**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

		Plant in Service for the Actual Test Period					
Line No.	Account No.	Description of Property	Total Company 6/30/2016	Allocation Percent	Allocated Total	Adjustment Amount [1]	Total As Adjusted 6/30/2016
	( a )	( b )	( c )	( d )	( e )	( f )	( g )
<b><u>Source of Supply Plant</u></b>							
1	310	Land and Land Rights	\$ 404,525	100%	\$ 404,525	\$ -	\$ 404,525
2	311	Structures and Improvements	621,242	100%	621,242	-	621,242
3	312	Collecting and Impounding Reservoirs	3,758,464	100%	3,758,464	-	3,758,464
4	313	Lake, River and Other Intakes	1,499,034	100%	1,499,034	-	1,499,034
5	314	Wells and Springs	-	100%	-	-	-
6	316	Supply Mains	938,554	100%	938,554	-	938,554
7		Total Source of Supply Plant	<u>\$ 7,221,818</u>		<u>\$ 7,221,818</u>	<u>\$ -</u>	<u>\$ 7,221,818</u>
<b><u>Pumping Plant</u></b>							
8	320	Land and Land Rights	\$ 12,862	100%	\$ 12,862	\$ -	\$ 12,862
9	321	Structures and Improvements	1,156,816	100%	1,156,816	-	1,156,816
10	323	Other Power Production Equipment	1,378,274	100%	1,378,274	-	1,378,274
11	325	Electric Pumping Equipment	5,543,192	100%	5,543,192	-	5,543,192
12	326	Diesel Pumping Equipment	63,043	100%	63,043	-	63,043
13		Total Pumping Plant	<u>\$ 8,154,187</u>		<u>\$ 8,154,187</u>	<u>\$ -</u>	<u>\$ 8,154,187</u>
<b><u>Water Treatment Plant</u></b>							
14	330	Land and Land Rights	\$ 27,723	100%	\$ 27,723	\$ -	\$ 27,723
15	331	Structures and Improvements	21,057,460	100%	21,057,460	-	21,057,460
16	332	Water Treatment Equipment	17,964,147	100%	17,964,147	-	17,964,147
17		Total Water Treatment Plant	<u>\$ 39,049,330</u>		<u>\$ 39,049,330</u>	<u>\$ -</u>	<u>\$ 39,049,330</u>
<b><u>Transmission and Distribution Plant</u></b>							
18	340	Land and Land Rights	\$ 105,595	100%	\$ 105,595	\$ -	\$ 105,595
19	342	Distribution Reservoirs and Standpipes	4,744,548	100%	4,744,548	-	4,744,548
20	343	Transmission and Distribution Mains	61,747,324	100%	61,747,324	-	61,747,324
21	344	Fire Mains	390,951	100%	390,951	-	390,951
22	345	Services	16,834,345	100%	16,834,345	-	16,834,345
23	346	Meters	11,660,956	100%	11,660,956	-	11,660,956
24	348	Hydrants	4,666,899	100%	4,666,899	-	4,666,899
25		Total Transmission and Distribution Plant	<u>\$ 100,150,619</u>		<u>\$ 100,150,619</u>	<u>\$ -</u>	<u>\$ 100,150,619</u>
<b><u>General Plant</u></b>							
26	390	Structures and Improvements	\$ 2,344,689	100%	\$ 2,344,689	\$ -	\$ 2,344,689
27	391	Office Furniture and Equipment	231,594	100%	231,594	-	231,594
28	391-A	Computer Hardware/Software	4,779,298	100%	4,779,298	-	4,779,298
29	392	Transportation Equipment	41,002	100%	41,002	-	41,002
30	393	Stores Equipment	18,683	100%	18,683	-	18,683
31	394	Tools, Shop and Garage Equipment	619,843	100%	619,843	-	619,843
32	395	Laboratory Equipment	137,822	100%	137,822	-	137,822
33	396	Power Operated Equipment	493,438	100%	493,438	-	493,438
34	397	Communications Equipment	3,712,648	100%	3,712,648	-	3,712,648
35	398.1	Miscellaneous Equipment	21,790	100%	21,790	-	21,790

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A

**USED AND USEFUL UTILITY PLANT IN SERVICE**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Account No.	Description of Property ( b )	Total Company 6/30/2016 ( c )	Allocation Percent ( d )	Plant in Service for the Actual Test Period		
					Allocated Total ( e )	Adjustment Amount [1] ( f )	Total As Adjusted 6/30/2016 ( g )
		<b>General Plant (Cont.)</b>					
1	398.2	Office Equipment - SCADA System	\$ 228,583	100%	\$ 228,583	\$ -	\$ 228,583
2		Total General Plant	<u>\$ 12,629,391</u>		<u>\$ 12,629,391</u>	<u>\$ -</u>	<u>\$ 12,629,391</u>
3		<b>Total Utility Plant in Service Less: Intangible Plant</b>	<b><u>\$ 167,205,345</u></b>		<b><u>\$ 167,205,345</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 167,205,345</u></b>
4	CIAC	Contributions in Aid of Construction	<u>(29,990,068)</u>	100%	<u>\$ (29,990,068)</u>	<u>\$ -</u>	<u>\$ (29,990,068)</u>

[1] See Schedule 2-A.1 for Test Year Adjustments

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A-1

**DEPRECIATION EXPENSE ON  
USED AND USEFUL UTILITY PLANT IN SERVICE**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Account No.	Description of Property	Total Company 6/30/2016	Depreciation Rate	Depreciation Expense
	( a )	( b )	( c )	( d )	( e )
		<b><u>Source of Supply Plant</u></b>			
1	310	Land and Land Rights	\$ 404,525	0.00%	\$ -
2	311	Structures and Improvements	621,242	5.29%	32,864
3	312	Collecting and Impounding Reservoirs	3,758,464	1.01%	37,960
4	313	Lake, River and Other Intakes	1,499,034	1.83%	27,432
5	314	Wells and Springs	-	0.00%	0
6	316	Supply Mains	938,554	0.88%	8,259
7		Total Source of Supply Plant	<u>\$ 7,221,818</u>		<u>\$ 106,515</u>
		<b><u>Pumping Plant</u></b>			
8	320	Land and Land Rights	\$ 12,862	0.00%	\$ -
9	321	Structures and Improvements	1,156,816	1.39%	16,080
10	323	Other Power Production Equipment	1,378,274	3.81%	52,512
11	325	Electric Pumping Equipment	5,543,192	2.30%	127,493
12	326	Diesel Pumping Equipment	63,043	1.87%	1,179
13		Total Pumping Plant	<u>\$ 8,154,187</u>		<u>\$ 197,264</u>
		<b><u>Water Treatment Plant</u></b>			
14	330	Land and Land Rights	\$ 27,723	0.00%	\$ -
15	331	Structures and Improvements	21,057,460	1.29%	271,641
16	332	Water Treatment Equipment	17,964,147	2.90%	520,960
17		Total Water Treatment Plant	<u>\$ 39,049,330</u>		<u>\$ 792,601</u>
		<b><u>Transmission and Distribution Plant</u></b>			
18	340	Land and Land Rights	\$ 105,595	0.00%	\$ -
19	342	Distribution Reservoirs and Standpipes	4,744,548	1.04%	49,343
20	343	Transmission and Distribution Mains	61,747,324	1.06%	654,522
21	344	Fire Mains	390,951	1.74%	6,803
22	345	Services	16,834,345	2.10%	353,521
23	346	Meters	11,660,956	5.63%	656,512
24	348	Hydrants	4,666,899	2.56%	119,473
25		Total Transmission and Distribution Plant	<u>\$ 100,150,619</u>		<u>\$ 1,840,174</u>



		<b><u>General Plant</u></b>				
26	390	Structures and Improvements	\$	2,344,689	1.87%	\$ 43,846
27	391	Office Furniture and Equipment		231,594	13.73%	31,798
28	391-A	Computer Hardware/Software		4,779,298	13.73%	656,198
29	392	Transportation Equipment		41,002	20.00%	8,200
30	393	Stores Equipment		18,683	2.09%	390
31	394	Tools, Shop and Garage Equipment		619,843	3.08%	19,091
32	395	Laboratory Equipment		137,822	7.42%	10,226
33	396	Power Operated Equipment		493,438	7.90%	38,982
34	397	Communications Equipment		3,712,648	7.34%	272,508
35	398.1	Miscellaneous Equipment		21,790	6.50%	1,416
		<b><u>General Plant (Cont.)</u></b>				
1	398.2	Office Equipment - SCADA System	\$	228,583	6.50%	\$ 14,858
2		Total General Plant	\$	12,629,391		\$ 1,097,513
3		<b>Total Utility Plant in Service Less: Intangible Plant</b>	<b>\$</b>	<b>167,205,345</b>		<b>\$ 4,034,067</b>
4	CIAC	Contributions in Aid of Construction		(29,990,068)	1.22%	\$ (365,879)
		<b>Proforma Depreciation Expense</b>				<b>\$ 3,668,188</b>
		Book Depreciation Expense				<b>\$ 3,467,351</b>
		<b>Increase/(Decrease)</b>				<b>\$ 200,837</b>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2B

**INTANGIBLE ASSETS CLAIMED IN RATE BASE**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Account No.	Description and Location of Asset	Date of Acquisition	Net Original Cost at 6/30/16	Allocation Percentage	Jurisd. Net Original Cost	Revenue Included Test Year	Expected In Service Date	Expected Use of Asset
	( a )	( b )	( c )	( d )	( e )	( f )	( g )	( h )	( i )
1	301	Organization Costs		\$ 2,322	100%	\$ 2,322			
2	302	Franchises and Consents		28,566	100%	28,566			
3		Total Intangible Assets		<u>30,888</u>		<u>30,888</u>			

NOTE: Company's intangible assets represent costs typically included in Utility Plant in Service

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

## Schedule No. 2C

## ACCUMULATED DEPRECIATION AND AMORTIZATION

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_Witness Responsible:  
Loy

Reserve for Depreciation for the Actual Test Period									
Line No.	Account No.	Description of Property	Total Company 6/30/2016	Allocation Percent	Allocated Total	Depreciation Expense [1]	Retirements [2]	Cost of Removal	Total As Adjusted 6/30/2016
	( a )	( b )	( c )	( d )	( e )	( f )	( g )	( h )	( i )
<b>Source of Supply Plant</b>									
1	311	Structures and Improvements	\$ 148,225	100%	\$ 148,225				\$ 148,225
2	312	Collecting and Impounding Reservoirs	544,938	100%	544,938				544,938
3	313	Lake, River and Other Intakes	(490,855)	100%	(490,855)				(490,855)
4	314	Wells and Springs	-	100%	-				-
5	316	Supply Mains	120,648	100%	120,648				120,648
6		Total Source of Supply Plant	<u>\$ 322,957</u>		<u>\$ 322,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322,957</u>
<b>Pumping Plant</b>									
7	321	Structures and Improvements	\$ 99,028	100%	\$ 99,028				\$ 99,028
8	323	Other Power Production Equipment	764,283	100%	764,283				764,283
9	325	Electric Pumping Equipment	483,128	100%	483,128				483,128
10	326	Diesel Pumping Equipment	\$35,013.99	100%	35,014				35,014
11		Total Pumping Plant	<u>\$ 1,381,453</u>		<u>\$ 1,381,453</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,381,453</u>
<b>Water Treatment Plant</b>									
12	331	Structures and Improvements	\$ 4,057,173	100%	\$ 4,057,173				\$ 4,057,173
13	332	Water Treatment Equipment	2,537,392	100%	2,537,392				2,537,392
14		Total Water Treatment Plant	<u>\$ 6,594,565</u>		<u>\$ 6,594,565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,594,565</u>
<b>Transmission and Distribution Plant</b>									
15	342	Distribution Reservoirs and Standpipes	\$ 884,884	100%	\$ 884,884				\$ 884,884
16	343	Transmission and Distribution Mains	9,058,812	100%	9,058,812				9,058,812
17	344	Fire Mains	183,601	100%	183,601				183,601
18	345	Services	5,439,985	100%	5,439,985				5,439,985
19	346	Meters	2,519,679	100%	2,519,679				2,519,679
20	348	Hydrants	1,204,508	100%	1,204,508				1,204,508
21		Total Transmission and Distribution Plant	<u>\$ 19,291,469</u>		<u>\$ 19,291,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,291,469</u>
<b>General Plant</b>									
22	390	Structures and Improvements	\$ 934,020	100%	\$ 934,020				\$ 934,020
23	391	Office Furniture and Equipment	263,188	100%	263,188				263,188
24	391-A	Computer Hardware/Software	3,536,951	100%	3,536,951				3,536,951
25	392	Transportation Equipment	25,598	100%	25,598				25,598
26	393	Stores Equipment	7,719	100%	7,719				7,719
27	394	Tools, Shop and Garage Equipment	95,685	100%	95,685				95,685
28	395	Laboratory Equipment	116,485	100%	116,485				116,485
29	396	Power Operated Equipment	133,355	100%	133,355				133,355
30	397	Communications Equipment	1,386,294	100%	1,386,294				1,386,294
31	398	Miscellaneous Equipment	25,652	100%	25,652				25,652

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Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2C

ACCUMULATED DEPRECIATION AND AMORTIZATION

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Account No.	Description of Property (b)	Total Company 6/30/2016 (c)	Allocation Percent (d)	Reserve for Depreciation for the Actual Test Period				Total As Adjusted 6/30/2016 (i)
					Allocated Total (e)	Depreciation Expense [1] (f)	Retirements [2] (g)	Cost of Removal (h)	
		<b>General Plant (Cont.)</b>							
1	398.2	Office Equipment - SCADA System	\$ 179,420	100%	\$ 179,420		\$ -	\$ -	\$ 179,420
2		Total General Plant	\$ 6,704,367		\$ 6,704,367	\$ -	\$ -	\$ -	\$ 6,704,367
3	RWIP	Retirement Work in Progress	\$ (183,548)	100%	\$ (183,548)				\$ (183,548)
4	301	Account 301	(6,080)	100%	(6,080)				(6,080)
5		Other Reserve Adjustments	(218,975)	100%	(218,975)				(218,975)
6		<b>Total Accumulated Depreciation</b>	<b>33,886,208</b>		<b>33,886,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,886,208</b>

[1] Refer to Workpaper 2A-K

[2] Refer to Schedule 2-A.1

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2G

**UNFUNDED CUSTOMER ADVANCES AND/OR CIAC**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Amount ( b )
1	Contributions in Aid of Construction at 6/30/2016	\$ (29,990,068)
2	Advances for construction	
3	Contributions added from	
4	Advances added from	
5	<b>Actual CIAC and Advances at 6/30/2016</b>	<b>\$ (29,990,068)</b>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

## Schedule No. 2D

## ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_Witness Responsible:  
Loy

Line No.	Description of Deferral ( a )	Total Company 6/30/2016 ( b )	Allocation Percentage ( c )	Allocated Total ( e )	Adjustment Amount ( f )	Actual Total 6/30/2016 ( g )	Included in Rate Base Claim Yes/No ( h )
1	Deferred FIT - MACRS	\$ 9,954,051	100%	\$ 9,954,051	\$ -	\$ 9,954,051	Yes
2	Deferred FIT - Cost of Removal	489,612	100%	489,612	-	489,612	Yes
3	Deferred FIT - AFUDC Equity	284,564	100%	284,564	-	284,564	Yes
4	Test Period Increment (from DIT Workpaper)(Tax Over Book)	-	100%	-	-	-	Yes
5	Deferred FIT - Other	26,483	100%	26,483	-	26,483	Yes
6	<b>Total Federal Deferred Taxes Included in Rate Base Claim</b>	<b>\$ 10,754,710</b>		<b>\$ 10,754,710</b>	<b>\$ -</b>	<b>\$ 10,754,710</b>	<b>Yes</b>
7	Deferred Federal Inc Taxes - Other	\$ (72,399)	100%	\$ (72,399)	\$ -	\$ (72,399)	No
8	Deferred Federal Income Taxes - Medicare Part D	-	100%	-	-	-	No
9	Deferred Federal Income Taxes - GU - Medicare Part D	-	100%	-	-	-	No
10	Deferred Federal Income Taxes - OCI Pension/PBOP	-	100%	-	-	-	No
11	Deferred Federal Income Taxes Benefit on DSIT	(4,016)	100%	(4,016)	-	(4,016)	No
12	Deferred Federal Income Taxes - Tank Painting	(53,018)	100%	(53,018)	-	(53,018)	No
13	Deferred Federal Income Taxes - Rate Expenses	29,672	100%	29,672	-	29,672	No
14	Deferred Federal Income Taxes - Def. Charges	45,098	100%	45,098	-	45,098	No
15	Deferred Federal Income Taxes - Relocation Expense	-	100%	-	-	-	No
16	Deferred Federal Income Taxes - M_S Fees	(291,338)	100%	(291,338)	-	(291,338)	No
17	Deferred Federal Income Taxes - Pensions	(2,078,037)	100%	(2,078,037)	-	(2,078,037)	No
18	Deferred Federal Income Taxes - PEBOP	(247,780)	100%	(247,780)	-	(247,780)	No
19	Deferred Federal Income Taxes - Uncollectables	(62,478)	100%	(62,478)	-	(62,478)	No
20	Deferred Federal Income Taxes - F71/F109 G/U ITC	60,627	100%	60,627	-	60,627	No
21	<b>Total Deferred Taxes not included in Rate Base Claim</b>	<b>\$ (2,673,669)</b>		<b>\$ (2,673,669)</b>	<b>\$ -</b>	<b>\$ (2,673,669)</b>	<b>No</b>
22	Investment Tax Credit	\$ 279,643	100%	\$ 279,643	\$ -	\$ 279,643	No

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2D

**ACCUMULATED DEFERRED INCOME TAXES - STATE**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description of Deferral ( a )	Total Company 6/30/2016 ( b )	Allocation Percentage ( c )	Allocated Total ( e )	Adjustment Amount ( f )	Actual Total 6/30/2016 ( g )	Included in Rate Base Claim Yes/No ( h )
1	Deferred SIT - Excess Depreciation	\$ 2,893,386	100%	\$ 2,893,386	\$ -	\$ 2,893,386	Yes
2	Deferred SIT - Cost of Removal	133,023	100%	133,023	-	133,023	Yes
3	Deferred SIT - AFUDC Equity	76,982	100%	76,982	-	76,982	Yes
4	Deferred SIT - Other	26,610	100%	26,610	-	26,610	Yes
5	<b>Total State Deferred Taxes Included in Rate Base Claim</b>	<b>\$ 3,130,001</b>		<b>\$ 3,130,001</b>	<b>\$ -</b>	<b>\$ 3,130,001</b>	<b>Yes</b>
6	Deferred State Income Taxes - Other	\$ (2,700)	100%	\$ (2,700)	\$ -	\$ (2,700)	No
7	Deferred State Income Taxes - Medicare Part D	-	100%	-	-	-	No
8	Deferred State Income Taxes - GU - Medicare Part D	-	100%	-	-	-	No
9	Deferred SIT - Other	-	100%	-	-	-	No
10	Deferred SIT - Tank Painting	(14,434)	100%	(14,434)	-	(14,434)	No
11	Deferred SIT - Pensions	(565,489)	100%	(565,489)	-	(565,489)	No
12	Deferred SIT - Post-Retirement Benefits	(67,461)	100%	(67,461)	-	(67,461)	No
13	Deferred SIT - Relocation	-	100%	-	-	-	No
14	Deferred SIT - F71/F109 G/U ITC	16,550	100%	16,550	-	16,550	No
15	Deferred SIT - M&S Fees	(73,623)	100%	(73,623)	-	(73,623)	No
16	<b>Total</b>	<b>5,552,845</b>		<b>5,552,845</b>	<b>-</b>	<b>5,552,845</b>	

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2H

**AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND ADVANCES FOR CONSTRUCTION**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Amount ( b )
1	Accumlated amortization at 9/30/2015	\$ 2,271,700
2	Amortization from 10/1/2015 to 6/30/2016	
3	Pro Forma Amortization at 6/30/2016 [1]	<u>\$ 2,271,700</u>

[1] Amortization on assets funded by CIAC or advances discontinued at 10/31/93



SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 21

**MATERIALS AND SUPPLIES**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Period ( a )	Balance			Total ( e )
		Chemical Inv. ( b )	Small Repairs ( c )	Capital & Maint. ( d )	
1	Jun-15	21,326	35,703	192,036	\$ 249,065
2	Jul-15	34,126	35,703	211,513	281,342
3	Aug-15	40,315	35,703	269,234	345,253
4	Sep-15	76,328	35,703	267,312	379,343
5	Oct-15	2,870	35,703	267,312	305,885
6	Nov-15	66,561	35,703	240,396	342,661
7	Dec-15	60,658	35,703	191,951	288,313
8	Jan-16	52,913	35,703	191,576	280,193
9	Feb-16	32,145	35,703	191,578	259,426
10	Mar-16	67,460	35,703	188,434	291,597
11	Apr-16	59,804	35,703	196,079	291,587
12	May-16	71,624	35,703	257,238	364,565
13	Jun-16	121,968	35,703	224,703	382,375
14	Thirteen Month Average (Test Period Amount):				<u>\$ 312,431</u>

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2E

**INVESTOR SUPPLIED CASH WORKING CAPITAL**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Working Capital Component ( a )	Methodology Used to Determine Juris. Requirement ( b )	Total Company ( c )	Allocation Percentage ( d )	Delaware Jurisdictional ( e )
1	\$ 881,133	Lead-Lag Study	\$ 881,133	100%	\$ 881,133

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2J

**PREPAYMENTS**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line					
No.	Period	Prepaid Property	Prepaid Rent	Prepaid Other	Total
		Taxes			
	( a )	( b )	( c )	( d )	( e )
1	Jun-15	4,028	32,528	213,282	249,838
2	Jul-15	(113,006)	26,680	313,615	227,290
3	Aug-15	(203,620)	23,409	273,721	93,510
4	Sep-15	1,054,644	17,532	238,763	1,310,939
5	Oct-15	937,451	48,179	210,190	1,195,820
6	Nov-15	820,259	44,883	158,876	1,024,017
7	Dec-15	703,066	38,982	130,473	872,520
8	Jan-16	585,873	46,554	102,644	735,071
9	Feb-16	468,680	50,214	86,982	605,877
10	Mar-16	351,488	44,246	65,237	460,971
11	Apr-16	234,295	38,274	43,492	316,061
12	May-16	117,102	34,924	25,729	177,756
13	Jun-16	6,186	38,907	71,468	116,561
14	Thirteen-Month Average				\$ 568,171

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 2K

**OPEB FUNDING**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Total 6/30/2016 ( b )	Adjustment Amount ( c )	Actual Total 6/30/2016 ( d )
1	Amount	\$ (3,140,291)	\$ -	\$ (3,140,291)
2	Related ADIT	1,274,958	-	1,274,958
3	Total	<u>\$ (1,865,333)</u>	<u>\$ -</u>	<u>\$ (1,865,333)</u>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3A

OPERATING REVENUES

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Revenue Description	TEST YEAR			TEST PERIOD						
		Total Company per Books 6/30/16	Billing Transition Adjustment	Total Company per Books as Adjusted	Total Company	Allocation Percent	Allocated Total	Cust Growth/ Loss of Cust	Adjustments		Normalized as Adjusted
	( a )	( b )	( c )	( d )	( e )	( f )	( g )	( h )	( i )	( j )	( k )
1	Residential										
2	Facilities Charge	\$5,200,978	\$ (412,522)	\$ 4,788,456	\$ 4,788,456	100%	\$ 4,788,456	\$ 34,395 (1)	\$ -		\$ 4,822,851
3	Volumetric Charges	\$7,485,974	(368,931)	7,117,043	7,117,043	100%	7,117,043	47,223 (1)	(495,537) (3)		6,668,729
4	Commercial										
5	Facilities Charge	\$709,805	(30,386)	679,419	679,419	100%	679,419	7,256 (1)	-		686,675
6	Volumetric Charges	\$4,029,779	(187,250)	3,842,529	3,842,529	100%	3,842,529	38,619 (1)	(201,846) (3)		3,679,303
7	Industrial										
8	Facilities Charge	\$89,319	(179)	89,140	89,140	100%	89,140	(8,658) (2)	-		80,482
9	Volumetric Charges	\$5,405,151	102,887	5,508,038	5,508,038	100%	5,508,038	(1,101,754) (2)			4,406,284
10	Public Authority										
11	Facilities Charge	\$38,685	(1,566)	37,119	37,119	100%	37,119		-		37,119
12	Volumetric Charges	\$105,101	(14,891)	90,210	90,210	100%	90,210		(24,030) (3)		66,180
13	Fire Protection	\$2,165,809	(65,858)	2,099,951	2,099,951	100%	2,099,951	9,725 (1)			2,109,676
14	Sales for Resale (3)	\$188,698	-	\$188,698	188,698	100%	188,698				188,698
15	Other	\$408,630	-	\$408,630	408,630	100%	408,630			(133,020) (4)	275,610
16	DISC Surcharges	\$1,462,845	-	\$1,462,845	1,462,845	100%	1,462,845			243,105 (5)	1,705,950
17	Unbilled Revenue			-	-	100%	-				-
18	<b>Total</b>	<b>\$ 27,290,774</b>	<b>\$ (978,696)</b>	<b>\$ 26,312,078</b>	<b>\$ 26,312,078</b>		<b>\$ 26,312,078</b>	<b>\$ (973,193)</b>	<b>\$ (721,413)</b>	<b>\$ 110,085</b>	<b>\$ 24,727,557</b>

(1) See 5.2.5 Sch 3A-1a

(2) See 5.2.5 Sch 3A-1b

(3) See 5.2.5 Sch 3A-2

(4) See WP 3A Other Revenues

(5) See Revenue Adjustment File

Revenues subject to DSIC

\$ 22,745,997

0.075

\$ 1,705,950

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3A-1a

**CUSTOMER GROWTH REVENUE ADJUSTMENT - SALES OF WATER CUSTOMERS**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description	Residential	Commercial	Fire Protection Surcharge		Private Fire Protection	Total
				Residential	Commercial		
	( a )	( b )	( c )	( d )	( e )	( f )	( g )
<u>Historical TY Growth Calculation</u>							
1	Actual Normalized Bills	411,960	32,052	411,960	32,052	9,456	453,468
2	Actual Annualized Bills	409,022	31,712	409,022	31,712	9,447	450,181
3	Average Volumes Per Bill (Per 3-Year Average)	4.0124	33.510	n/a	n/a	n/a	
4	Historical TY Customer Growth - Bills	2,938	340	2,938	340	9	3,287
5	Historical TY Customer Growth - Volumes	11,788	11,394	n/a	n/a	n/a	23,182
<u>Test Period Customer Growth Revenue Normalization</u>							
6	Weighted Avg. Facility Charge	\$ 11.71	\$ 21.34				
7	Revenue Adjustment from Minimum Charge	\$ 34,395	\$ 7,256				\$ 41,652
8	Weighted Avg. Fire Protection Surcharge			\$ 2.21	\$ 7.11	\$ 89.42	
9	Revenue Adjustment - Fire Protection Surcharge			\$ 6,504	\$ 2,417	\$ 805	\$ 9,725
8	Weighted Average Volume Charge	\$ 4.006	\$ 3.390				
10	Revenue from Volumetric Charge	\$ 47,223	\$ 38,619				\$ 85,842
11	Total Historical Test Year Adjustment	\$ 81,618	\$ 45,876	\$ 6,504	\$ 2,417	\$ 805	\$ 137,219

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 3A-1b

**CUSTOMER GROWTH REVENUE ADJUSTMENT - INDUSTRIAL CUSTOMER LOSS REVENUE ADJUSTMENT**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Facility Charge/Bill ( b )	1st Block ( c )	2nd Block ( d )	Total ( e )
1	<b>DUPONT/Edgemoor</b>				
2	10" Meter	\$410.20	\$ 3.1697	\$ 2.3659	
3	Test Year Bills	12			
4	Test Year Volumes		16,800	439,612	
5	Revenues Lost	\$ 4,922	\$ 53,251	\$ 1,040,078	\$ 1,098,251
6	<b>DUPONT/Stine Labs</b>				
7	6" Meter	\$ 219.74	\$ 3.1697	\$ 2.3659	
8	Test Year Bills	12			
9	Test Year Volumes		489	-	
10	Revenues Lost	\$ 2,637	\$ 1,550	\$ -	\$ 4,187
11	<b>Claymont Steel</b>				
12	6" Meter	\$ 219.74	\$ 3.1697	\$ 2.3659	
13	Test Year Bills	5			
14	Test Year Volumes		2,169	-	
15	Revenues Lost	\$ 1,099	\$ 6,875	\$ -	\$ 7,974
16	<b>Total</b>				
17	10" Meter Bills	12			
18	6" Meter Bills	17			
19	Volumes Lost		19,458	439,612	
20	<b>Revenues Lost</b>	<b>\$ 8,658</b>	<b>\$ 61,676</b>	<b>\$ 1,040,078</b>	<b>\$ 1,110,412</b>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3A-2

**NORMALIZE REVENUE ADJUSTMENT**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Residential ( b )	Commercial ( c )	Public Authority ( d )	Total ( e )
<b><u>Normalization - Volumetric Adjustment Calculation</u></b>					
1	Average Volumes per Norms (1)	4.0124	33.5104	34.3400	
2	Normalized Bills (2)	411,960	32,052	648	
3	Normalized Volumes	1,652,929	1,074,074	22,252	2,749,256
4	Actual Historical TY Volumes (3)	1,776,630	1,133,623	30,332	2,940,585
5	Normalization Adjustment	(123,701)	(59,549)	(8,080)	(191,329)
<b><u>Normalization - Revenue Adjustment Calculation</u></b>					
6	Weighted Average Volume Charge	\$ 4.006	\$ 3.390	\$ 2.974	
7	Normalization Adjustment	\$ (495,537)	\$ (201,846)	\$ (24,030)	\$ (721,413)

(1) Residential, Commercial and Public Authority reflects 10 years trending of monthly usage.

(2) Test Period customer count x 12 months

(3) Test year volumes billed.

(4) From WP Revenue Adjustment File



SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description (a)	TEST PERIOD ACTUAL 6/30/16			PRO FORMA TEST PERIOD				
		Total Company per Books (b)	Allocation Percentage (c)	Allocated Total (d)	O&M Adjustments (e)	Source Reference (f)	Pay/Benefits Adjustments (g)	Sch. Reference (h)	As Adjusted (i)
<b>Source of Supply Expenses</b>									
<b>Operation</b>									
1	Operation Supervision and Engineering	\$ 28,443	100%	\$ 28,443	\$ -		\$ -		\$ 28,443
2	Operating Labor and Expenses	929	100%	929	-		-		929
3	Purchased Water	1,077,083	100%	1,077,083	\$260,000	WP 3B-1	-		1,337,083
4	Miscellaneous Expenses	85,972	100%	85,972	20,000	WP 3B-6	-		105,972
5	Total Operation	<u>\$ 1,192,428</u>		<u>\$ 1,192,428</u>	<u>\$ 280,000</u>		<u>\$ -</u>		<u>\$ 1,472,428</u>
<b>Maintenance</b>									
6	Maintenance of Structures and Improvements	\$ 31,049	100%	\$ 31,049	\$ -		\$ -		\$ 31,049
7	Maintenance of Collecting and Impounding Res.	-	100%	-	-		-		-
8	Maintenance of Lake, River and Other Intakes	-	100%	-	-		-		-
9	Maintenance of Supply Mains	26	100%	26	-		-		26
10	Total Maintenance	<u>\$ 31,075</u>		<u>\$ 31,075</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ 31,075</u>
11	Total Source of Supply Expenses	<u><u>\$ 1,223,503</u></u>		<u><u>\$ 1,223,503</u></u>	<u><u>\$ 280,000</u></u>		<u><u>\$ -</u></u>		<u><u>\$ 1,503,503</u></u>
<b>Pumping Expenses</b>									
<b>Operation</b>									
12	Operation Supervision and Engineering	\$ 23	100%	\$ 23	\$ -		\$ -		\$ 23
13	Fuel or Power Purchased for Production	1,149,087	100%	1,149,087	(\$75,308)	WP 3B-2	-		1,073,779
14	Pumping Labor and Expenses	3,620	100%	3,620	-		-		3,620
15	Miscellaneous Expenses	45,479	100%	45,479	-		-		45,479
16	Rents	-	100%	-	-		-		-
17	Total Operation	<u>\$ 1,198,210</u>		<u>\$ 1,198,210</u>	<u>\$ (75,308)</u>		<u>\$ -</u>		<u>\$ 1,122,902</u>
<b>Maintenance</b>									
18	Maintenance Supervision and Engineering	\$ 360	100%	\$ 360	\$ -		\$ -		\$ 360
19	Maintenance of Structures and Improvements	3,390	100%	3,390	-		-		3,390
20	Maintenance of Power Production Equipment	4,238	100%	4,238	-		-		4,238
21	Maintenance of Pumping Equipment	461	100%	461	-		-		461
22	Total Maintenance	<u>\$ 8,449</u>		<u>\$ 8,449</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ 8,449</u>
23	Total Pumping Expenses	<u><u>\$ 1,206,658</u></u>		<u><u>\$ 1,206,658</u></u>	<u><u>\$ (75,308)</u></u>		<u><u>\$ -</u></u>		<u><u>\$ 1,131,350</u></u>
<b>Water Treatment Expenses</b>									
<b>Operation</b>									
24	Operation Supervision and Engineering	\$ 1,543,282	100%	\$ 1,543,282	\$ -		\$ 86,330	WP 3C	\$ 1,629,612
25	Chemicals	863,165	100%	863,165	(\$35,499)	WP 3B-3	-		827,666
26	Operating Labor and Expenses	191,854	100%	191,854	-		6,683	WP 3C	198,537
27	Miscellaneous Expenses	247,182	100%	247,182	-		155	WP 3C	247,337
28	Total Operation	<u>\$ 2,845,484</u>		<u>\$ 2,845,484</u>	<u>\$ (35,499)</u>		<u>\$ 93,168</u>		<u>\$ 2,903,152</u>

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	TEST PERIOD ACTUAL 6/30/16			PRO FORMA TEST PERIOD				
		Total Company per Books ( b )	Allocation Percentage ( c )	Allocated Total ( d )	O&M Adjustments ( e )	Source Reference ( f )	Pay/Benefits Adjustments ( g )	Sch. Reference ( h )	As Adjusted ( i )
<b><u>Water Treatment Expenses (Cont.)</u></b>									
<b><u>Maintenance</u></b>									
1	Maintenance Supervision and Engineering	\$ 107,631	100%	\$ 107,631	\$126,708	WP 3B-4	\$ 14,280	WP 3C	\$ 248,619
2	Maintenance of Structures and Improvements	394,360	100%	394,360	-		223	WP 3C	394,583
3	Maintenance of Water Treatment Equipment	88,879	100%	88,879	-		-		88,879
4	Total Maintenance	<u>\$ 590,869</u>		<u>\$ 590,869</u>	<u>\$ 126,708</u>		<u>\$ 14,503</u>		<u>\$ 732,081</u>
5	<b>Total Water Treatment Expenses</b>	<b><u>\$ 3,436,353</u></b>		<b><u>\$ 3,436,353</u></b>	<b><u>\$ 91,209</u></b>		<b><u>\$ 107,671</u></b>		<b><u>\$ 3,635,233</u></b>
<b><u>Transmission and Distribution Expenses</u></b>									
<b><u>Operation</u></b>									
6	Operation Supervision and Engineering	\$ 65,303	100%	\$ 65,303	\$ -		\$ 3,120	WP 3C	\$ 68,423
7	Storage Facilities Expenses	-	100%	-	-		-		-
8	Transmission and Distribution Lines Expenses	603,499	100%	603,499	-		38,634	WP 3C	642,133
9	Meter Expenses	251,654	100%	251,654	-		12,885	WP 3C	264,539
10	Customer Installations Expenses	-	100%	-	-		-		-
11	Miscellaneous Expenses	80,783	100%	80,783	-		2,448	WP 3C	83,231
12	Rent	71,110	100%	71,110	-		-		71,110
13	Total Operation	<u>\$ 1,072,349</u>		<u>\$ 1,072,349</u>	<u>\$ -</u>		<u>\$ 57,087</u>		<u>\$ 1,129,436</u>
<b><u>Maintenance</u></b>									
14	Maintenance Supervision and Engineering	\$ 13,599	100%	\$ 13,599	\$ -		\$ 2,249	WP 3C	\$ 15,848
15	Maintenance of Structures and Improvements	38,852	100%	38,852	-		1,228	WP 3C	40,080
16	Maintenance of Dist. Reservoirs & Standpipes	14,510	100%	14,510	-		17	WP 3C	14,527
17	Maintenance of Trans. & Distribution Mains	156,773	100%	156,773	-		5,584	WP 3C	162,357
18	Maintenance of Services	279,028	100%	279,028	-		15,981	WP 3C	295,009
19	Maintenance of Meters	-	100%	-	-		-		-
20	Maintenance of Hydrants	15,226	100%	15,226	-		877	WP 3C	16,103
21	Maintenance of Miscellaneous Plant	274	100%	274	-		-		274
22	Total Maintenance	<u>\$ 518,262</u>		<u>\$ 518,262</u>	<u>\$ -</u>		<u>\$ 25,936</u>		<u>\$ 544,198</u>
23	<b>Total Water Treatment Expenses</b>	<b><u>\$ 1,590,611</u></b>		<b><u>\$ 1,590,611</u></b>	<b><u>\$ -</u></b>		<b><u>\$ 83,023</u></b>		<b><u>\$ 1,673,634</u></b>
<b><u>Customer Account Expenses</u></b>									
<b><u>Operation</u></b>									
24	Supervision	\$ 3,586	100%	\$ 3,586	\$ -		\$ 639	WP 3C	\$ 4,225
25	Meter Reading Salaries	124,207	100%	124,207	-		5,358	WP 3C	129,565
26	Meter Reading Expenses	-	100%	-	-		-		-
27	Meter Reading Transportation	-	100%	-	-		-		-
28	Customer Records & Coll. Expenses-Labor	-	100%	-	-		-		-
29	Customer Records & Coll. Expenses-Supplies	-	100%	-	-		-		-
30	Customer Records & Coll. Expenses-Postage	-	100%	-	-		-		-
31	Customer Records & Coll. Expenses-Computer	-	100%	-	-		-		-

SUEZ Water Delaware  
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	TEST PERIOD ACTUAL 6/30/16			PRO FORMA TEST PERIOD				
		Total Company per Books ( b )	Allocation Percentage ( c )	Allocated Total ( d )	O&M Adjustments ( e )	Source Reference ( f )	Pay/Benefits Adjustments ( g )	Sch. Reference ( h )	As Adjusted ( i )
<u>Customer Account Expenses - Operation (Cont.)</u>									
1	Customer Records & Coll. Expenses-Collection	\$ 1,132,478	100%	\$ 1,132,478	\$41,892	WP 3B-5	\$ 47,889	WP 3C	\$ 1,222,259
2	Customer Records & Coll. Expenses	-	100%	-	-		-		-
3	Uncollectible Accounts	164,643	100%	164,643	-		-		164,643
4	Miscellaneous Customer Accounts Expense	30,288	100%	30,288	-		-		30,288
5	<b>Total Customer Account Expenses</b>	<b>\$ 1,455,201</b>		<b>\$ 1,455,201</b>	<b>\$ 41,892</b>		<b>\$ 53,886</b>		<b>\$ 1,550,979</b>
<u>Sales Expense</u>									
<u>Operation</u>									
6	Supervision	\$ -	100%	\$ -	\$ -		\$ -		\$ -
7	<b>Total Sales Expenses</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<u>Administrative and General Expenses</u>									
<u>Operation</u>									
8	Administrative and General Salaries	\$ 716,646	100%	\$ 716,646	\$ -		\$ 153,564	WP 3C	\$ 870,210
9	Office Supplies and Other Expenses	77,824	100%	77,824	-		-		77,824
10	Administrative Expenses Transferred	(2,002,066)	100%	(2,002,066)	-		78,032	3C	(1,924,034)
11	Outside Services Employed	2,699,144	100%	2,699,144	(65,196)	WP 3B-7,9, 12	(37,428)	3C	2,596,520
12	Property Insurance	76,833	100%	76,833	(3,524)	WP 3B-12	-		73,309
13	Injuries and Damages	80,490	100%	80,490	-		29,504	3C	109,994
14	Employee Pension and Benefits	1,676,641	100%	1,676,641	-		(273,304)	3C	1,403,337
15	Regulatory Commission Expenses	-	100%	-	115,000	MFR 5.3.13	-		115,000
16	Miscellaneous General Expenses	158,708	100%	158,708	\$23,750	WP 3B-8, 11, 12	304,772	3C	487,230
17	<b>Total Operation</b>	<b>\$ 3,484,221</b>		<b>\$ 3,484,221</b>	<b>\$ 70,030</b>		<b>\$ 255,140</b>		<b>\$ 3,809,391</b>
<u>Maintenance</u>									
18	Maintenance of General Plant	\$ 37,308	100%	\$ 37,308	\$ -		\$ -		\$ 37,308
19	<b>Total Maintenance</b>	<b>\$ 37,308</b>		<b>\$ 37,308</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 37,308</b>
20	<b>Total Administrative and General Expenses</b>	<b>\$ 3,521,529</b>		<b>\$ 3,521,529</b>	<b>\$ 70,030</b>		<b>\$ 255,140</b>		<b>\$ 3,846,699</b>
21	<b>Total Operation and Maintenance Expenses</b>	<b>\$ 12,433,855</b>		<b>\$ 12,433,855</b>	<b>\$ 407,823</b>		<b>\$ 499,720</b>		<b>\$ 13,341,399</b>
22	Depreciation Expense	\$ 3,467,351	100%	\$ 3,467,351	\$ 200,837	WP 2C-2	\$ -		\$ 3,668,188
23	Taxes Other than Income	\$ 1,815,786	100%	\$ 1,815,786	\$86,343	WP 3B-10	\$ 26,248	3C	\$ 1,928,377
24	<b>Total Operating Expenses</b>	<b>\$ 17,716,992</b>		<b>\$ 17,716,992</b>	<b>\$ 695,003</b>		<b>\$ 525,968</b>		<b>\$ 18,937,964</b>

MFR 5.3.2

9/2/2016

SUEZ WATER DELAWARE, INC.

Minimum Filing Requirements of the Delaware Public Service Commission

**Schedule No. 3B-1**

**Purchase Water Expense**

Test Period Actual Purchase Water	\$1,077,083
Increase in Hoops Contract (1)	\$260,000
Pro Forma Test Period Purchase Water	<u>1,337,083</u>
<b>Adjustment</b>	<u><b>\$260,000</b></u>

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- (1) Reflect City of Wilmington proposed Hoops 5-year contract for 200 million gallons per year for \$320,000 with no release fees.

Proposed Hoops Contract	\$320,000
Test Year Hoops Contract	<u>\$60,000</u>
Annual Increase	\$260,000

## SUEZ WATER DELAWARE, INC.

## Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-2**Purchase Power Expense**

Test Period Actual Purchase Power Expense		1,149,087
Upcoming Test Period Increase of 3.7%		\$42,516
Normalize Volumes (2)	-12.69%	(\$151,192)
Test Period Increase For Aquifer Recovery Program (3)	3.03%	\$34,868
Reduction Related to Sewer Connection (4)		(\$1,500)
Pro Forma Test Period Purchase Power		<u><u>\$1,073,779</u></u>
Adjustment		<u><u>(\$75,308)</u></u>

- 
- (1) Purchase power increase to \$.061 from \$.06 or 1.7% plus estimated 2% wire delivery charges from pending rate case for total of 3.7%.

(2) <i>a</i> Total Adjustment to Volumes	(627,215)
<i>b</i> Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926))	(776,833)
<i>c</i> Total Water Produced - Test Year	6,122,529
<i>e</i> Percent of Reduction (Line b / Line c)	-12.69%
(3) <i>a</i> Total Adjustment to Volumes	150,000
<i>b</i> Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926))	185,782
<i>c</i> Total Water Produced - Test Year	6,122,529
<i>e</i> Percent of increase (Line b / Line c)	3.03%
(4) Research/assessment of test year operation expenses related to the sludge press elimination. Refer to WP Sch 3B-4 Swr Connect.	

## SUEZ WATER DELAWARE, INC.

## Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-3Chemical Expense

Test Period Actual Chemical Expense		863,165
Anticipated Cost Increase (1)		\$77,685
Normalize Volumes (2)	-12.69%	(\$119,376)
Test Period Increase For Aquifer Recovery Program (3)	3.03%	\$26,192
Reduction Related to Sewer Connection (4)		(\$20,000)
Pro Forma Test Period Chemical Expense		<u><u>\$827,666</u></u>
Adjustment		<u><u>(\$35,499)</u></u>

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(1) Anticipated Test Period increase of 9%.

(2) a Total Adjustment to Volumes	(627,215)
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926))	(776,833)
c Total Water Produced - Test Year	<u>6,122,529</u>
e Percent of Reduction (Line b / Line c)	<u>-12.69%</u>

(3) a Total Adjustment to Volumes	150,000
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926))	185,782
c Total Water Produced - Test Year	<u>6,122,529</u>
e Percent of increase (Line b / Line c)	<u>3.03%</u>

(4) Research/assessment of test year operation expenses related to the sludge press elimination.  
Elimination of 8,100 lbs of polymer . Refer to WP Sch 3B-4 Swr Connect.

**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-4****Sewer Connection Expense (1)**

Test Period Annual County Sewer Connection Expense (2)	<u><u>\$226,276</u></u>
Remove Sludge Hauling Costs (3)	(\$99,568)
Net of Adjustments	<u><u>\$126,708</u></u>

- (1) SWD planned elimination of sludge press by substituting disposal of sludge through connection with the County sewer system. This will result in more efficient use of the labor force, improve reliability of sludge removal and eliminate other imbalances and bottlenecks in the treatment process. In addition, the removal of the sludge press will improve safety by removing potential hazards associated with operating the press and from hauling operations. On top of these benefits stemming from eliminating sludge hauling operations, environmental benefits will accrue, through elimination of vehicle emissions currently generated by sludge hauling trucks.

- (2) County Sewer Billing Cost Per Day Calculation PSC-SC-2.8

Wastewater Strength	Lbs/1000		1000/Gal	Total Lbs	\$/lb	Cost/day
	MG/1	Gal				
Avg BOD	59.000	0.4921	19.876	10.347	\$0.372	\$3.6397
Avg TSS	6,290.000	52.4586	19.876	1,103.095	\$0.505	\$526.952
Flow Q/1000			19.876	1,042.667	\$4.495	\$89.342
Total Cost/day						\$619.93
Days Per Year						365
Test Period Sewer Cost						<u><u>\$226,276</u></u>

- (3) Eliminate Test Period sludge hauling costs due to elimination of filter press.

**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-5****Normalize Customer Care and Costs Due to Billing Change from Quarterly to Monthly (1)**

	<b>Postage (2)</b>	<b>CC&amp;B (3)</b>	<b>Net Adjustments</b>
Postage Office/Non-billing	\$3,000		
Bill Printing/Envelopes		\$76,260	
Postage - Billing only		\$187,873	
Total Test Period	\$3,000	\$264,133	
Test Period Actual 6/30/16		\$225,241	
Adjustments	<b>\$3,000</b>	<b>\$38,892</b>	<b>\$41,892</b>

- 
- (1) The Quarterly to Monthly Transition was started and completed during the last half of the Test Year.
  - (2) Test Period Postage Costs will be moved from Acct 90450 to CC&B Acct 50405. Test Period estimated non-billing Postage for internal office use is \$3,000.
  - (3) Reflects costs for bills, collection letters, turn off notices, ebills and miscellaneous billing



**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-6****Proposed Recovery of Delaware River Basin Commission (DRBC) Charge (1)**

Total Cost Paid and Requested for Recovery	\$300,000
Proposed Recovery Period (Years)	<u>15</u>
Annual Expense/Adjustment	<u><u>\$20,000</u></u>

(2) Actual Quarterly DRBC charges	6/30/16	<u><u>\$31,008</u></u>
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- (1) This adjustment amortizes the amount agreed to by the Company for reimbursement of water allocation billings overlooked by DRBC to Acct 92050.
- (2) The actual quarterly expenses are in addition to the requested amortization.  
The actual expenses are booked to account 50655.

**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-7****Proposed Recovery of Watershed Control Plan Costs**

Grants Provided to Conservation Districts	\$30,032
Costs of Provided Vegetation	\$3,803
Watershed Consulting Costs	<u>\$165,221</u>
Total Watershed Protection	\$199,056
Proposed Recovery Period (Years)	<u>5</u>
Annual Expense/Adjustment	<u><u>\$39,811</u></u>
Remove Test Period Actual Conservation Costs (1)	<u><u>(\$14,225)</u></u>
Net Adjustments	<u><u>\$25,586</u></u>

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(1) Charged to Acct 50410 during test year. \$12,800 for Grants, \$525  
Vegetation and \$21,360 Consulting

**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-8****Vehicle Leasing and Related Transportation Costs (1)**

Test Period Monthly Vehicle Fleet Lease Costs	\$16,866
Test Period Avg. Monthly Vehicle Fleet Fuel Costs	\$10,000
Test Period Avg. Monthly Vehicle Fleet Repair Costs	\$3,000
Test Period Avg. Monthly GPS Costs (2)	PSC-OM-4 \$764
Total Test Period Monthly Vehicle Fleet Costs	\$30,630
Annualize	12
Gross Test Period Vehicle Fleet Costs	\$367,558
Remove Capitalized Amount 18.00%	(\$66,160)
Pro Forma Period Vehicle Fleet Expense	<u>\$301,398</u>
Test Period Actual Vehicle Fleet Costs (3)	\$175,884
Adjustment	<u>\$125,514</u>

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(1) Reflects vehicle fleet in operation during the Test Year and planned replacement and new leases that will be active by Test Period in Acct 50645.

PSC-OM-4

(2) GPS Monthly Fee (\$21 Per Month Per Vehicle x 32 vehicles)	\$672
Ongoing Installation Cost @ 4 Per Year	\$92
Total Monthly GPS Costs	<u>\$764</u>

**MFR 5.3.2**

9/2/2016

**SUEZ WATER DELAWARE, INC.**

**Minimum Filing Requirements of the Delaware Public Service Commission**

**Schedule No. 3B-10**

**Property/Real Estate Tax (1)**

Test Period Actual Property/Real Estate Tax	\$1,419,163
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Test Year Gross Plant In Service	\$161,187,298
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Effective Tax Rate	0.00880
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Actual 2016 tax bills (PSC-PT-2.2)	\$1,505,506
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Pro Forma Test Period Property Tax	<u><u>\$1,505,506</u></u>
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Adjustment	<u><u>\$86,343</u></u>
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(1) Reflects latest tax bills available.

**MFR 5.3.2**

9/2/2016

**SUEZ WATER DELAWARE, INC.**

**Minimum Filing Requirements of the Delaware Public Service Commission**

**Schedule No. 3B-9**

**Cross Connection Surveys (1)**

Contract signed - monthly cost	DPA 1.68	\$3,507
Months		<u>12</u>
Total Annual Cross Connection Cost		<u><u>\$42,084</u></u>

- 
- (1) To meet upcoming State of Delaware regulations required for cross connections and back flow to meet public health concerns. Charged to Acct. 50400.

**MFR 5.3.2**  
**SUEZ WATER DELAWARE, INC.**  
**Minimum Filing Requirements of the Delaware Public Service Commission**

**Schedule No. 3B-10**  
**Property/Real Estate Tax (1)**

Test Period Property/Real Estate Tax	\$1,419,163
Test Year Gross Plant In Service	\$161,187,298
Effective Tax Rate	0.00880
Actual 2016 tax bills (PSC-PT-2.2)	\$1,505,506
Test Period Property Tax	<u><u><b>\$1,505,506</b></u></u>
Adjustment	<u><u><b>\$86,343</b></u></u>

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(1) Reflects latest tax bills available.

**MFR 5.3.2**

9/2/2016

**SUEZ WATER DELAWARE, INC.**

**Minimum Filing Requirements of the Delaware Public Service Commission**

**Schedule No. 3B-11**

**Customer Convenience Costs (1)**

Test Year Credit Card Payments	35,047
25% Increase in Credit Card Payments due to Policy Change	8,762
Test Period Credit Card Payments	43,809
Cost per Credit Card Payment Occurance	\$1.99
Pro Forma Test Period Customer Convenience Cost	<u>\$87,179</u>

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**(1)** To reflect credit card payment policy change to improve customer convenience/relations. Acct. 92600.

## SUEZ WATER DELAWARE, INC.

## Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-12Management Service Fees (1)Test Period

Remove Test Year Fees That Will Be Included in Management Service Fees Going Forward:

<u>Acct</u>	Description		
50405	CC&B Support Costs (2)	CCB IT Support	(\$14,607)
91250	Outside Services - IS	Other IT Corporate A	(\$40,872)
91350	Outside service - other	Other Corporate	\$0
91310	Outside Serv - Mgt Fees Other	R+I Alliance	(\$20,814)
91100	Outside service - acctg & audg	Audit Fees	(\$8,021)
91350	Outside service - other	WorkCare	(\$405)
91450	General corporate insurance	General Casualty	(\$58,344)
91400	Property insurance	Property	(\$3,524)
92150	Staff mtgs, conf's & seminars	WIKTI	(\$1,422)
90500	Club and professional dues	AWWARF	\$0
92150	Staff mtgs, conf's & seminars	Training & Recruitin	(\$1,488)
91350	Outside service - other	Actuarial Services	(\$4,410)
92150	Staff mtgs, conf's & seminars	PureSafety	(\$841)
Total Costs to Remove			(\$154,748)
Pro Forma Test Period Management Service Fee		\$2,372,653	
Less: Test Year Actual Management Service Fee		\$2,543,238	
Increase (decrease) To M&S Fee			<u><u>(\$170,585)</u></u>
Total Net Impact of Increase in M&S Fee and Alloction Methodology			<u><u>(\$325,333)</u></u>

- (1) SUEZ has modified the Management Service Fee allocations. The Test Period Service Fee will include the various costs directly booked during the test year. Thus, these costs need to be removed from Test Year data.
- (2) Excludes CCB Printing Costs



SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 3C

**PAYROLL COSTS**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Test Period Actual 6/30/16 (1) ( b )	Adjustments ( c )	Pro Forma Test Period (2) ( d )	
<b>Direct Payroll Costs</b>					
1	Total Company Gross Payroll	\$ 4,169,515	\$ 398,145	\$ 4,567,660	
2	Amount Capitalized	(966,343)	53,013	(913,330)	
3	Payroll Transferred Out	(207,980)	19,673	(188,307)	
4	Payroll Transferred In	50,126	5,346	55,472	
5	Total Company Payroll Expense	\$ 3,045,318	\$ 476,177	\$ 3,521,495	
6	Payroll-Related Taxes	317,805	26,548	344,353	
7	Amount Capitalized	(19,360)	(300)	(19,660)	
<b>Direct Benefit Costs</b>					
8	Pension Expense & OPEB (3)	\$ 754,206	\$ (76,206)	\$ 678,000	DPA-1.83
9	Amount Capitalized	(45,945)	(85,384)	(131,329)	
10	Other Benefits (4)	942,139	105,435	1,047,574	
11	Amount Capitalized	(57,393)	(217,149)	(274,542)	
12	Fringe Benefits Transferred	(391,101)	304,772	(86,329)	
<b>Indirect Benefit Costs</b>					
13	Worker's Compensation	\$ 80,490	\$ 29,504	\$ 109,994	
14	Temporary Help	37,428	(37,428)	-	
15	<b>Total Payroll and Payroll-Related Costs</b>	<b>4,663,587</b>	<b>525,969</b>	<b>5,189,556</b>	

**SUEZ Water Delaware Inc.**  
**Affiliate Charges**

MFR 5.3.14

9/2/2016

Witness Responsible:  
Prettyman

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No.

<u>Line No.</u>	<u>Department Number</u>	<u>Description</u>	<u>Test Year 12 Months Ended 6/30/2016</u>
1	205	Capital Management	\$5,491
2	210	Environmental Health and Safety	78,935
3	245	Technical Services	33,211
4	246	Tech Svcs CA	18,179
5	250	Operational Services	47
6	255	Operations Support - Quality	59,413
7	304	Customer Service Office	(1,176)
8	400	Administration - General	59,800
9	401	Office of the COO	104,047
10	402	Office of President - Segments	5,546
11	405	Corporate Communications	105,331
12	410	Office Support & Facility Mgt	126,284
13	411	Office - Leasehold Improvement	2,767
14	415	Human Resources	135,453
15	416	HR - Shared Services	10,364
16	418	HR CA	43,776
17	425	IT - Service Delivery	223,461
18	426	IT CA	156,046
19	427	IT Depreciation	49,916
20	432	IT - Infrastructure	
21	435	Commercial Development	4,163
22	445	Procurement	61,839
23	455	Customer Care	101,987
24	460	Revenue Management	49,614
25	500	Accounting	185,638
26	501	Accounts Payable	31,603
27	515	Payroll	24,347
28	520	Taxes	46,912
29	530	Financial Planning	133,902
30	535	Internal Audit	24,802
31	580	Contract & Admin Support	82
32	605	Treasury	20,650
33	610	Legal	122,686
34	611	Insurance	93,622
35	705	External Affairs	18,774
36	800	Regulatory Business	<u>109,915</u>
		<b>Total Recoverable</b>	<b><u>\$2,247,429</u></b>
		<b>Non-Recoverable</b>	<b><u>295,809</u></b>
		<b>Total M&amp;S Charges</b>	<b><u>\$2,543,238</u></b>

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 3I

**OPERATING TAXES**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Test Period Actual 6/30/16		Utility Proposed Test Period	
		Total Utility ( b )	Delaware Jurisdiction ( c )	Total Utility ( d )	Delaware Jurisdiction ( e )
1	Federal Income Tax - Current	\$ 1,627,621	\$ 1,627,621	\$ 2,709,755	\$ 2,709,755
2	State Income Tax - Current	467,870	467,870	741,049	741,049
3	Deferred Federal Income Tax	400,501	400,501	109,025	109,025
4	Deferred State Income Tax	83,656	83,656	29,683	29,683
5	Investment Tax Credit	(18,684)	(18,684)	(18,684)	(18,684)
6	State Utility Tax	80,929	80,929	78,829	78,829
7	Other Federal, State and Local Taxes	1,711,810	1,711,810	1,849,854	1,849,854
8	Total Operating Taxes	<u>\$ 4,353,703</u>	<u>\$ 4,353,703</u>	<u>\$ 5,499,511</u>	<u>\$ 5,499,511</u>

SUEZ Water Delaware  
Minimum Filing Requirements of the  
Delaware Public Service Commission

Schedule No. 3M

**OTHER FEDERAL, STATE AND LOCAL TAXES**

Delaware Public Service Commission  
Company: SUEZ Water Delaware  
Docket No. \_\_\_\_\_

Witness Responsible:  
Loy

Line No.	Description ( a )	Test Period Actual 6/30/16		Utility Proposed Test Period	
		Total Utility ( b )	Delaware Jurisdiction ( c )	Total Utility ( d )	Delaware Jurisdiction ( e )
1	Real Estate Tax	\$ 1,419,151	\$ 1,419,151	\$1,505,506	\$ 1,505,506
2	FICA Tax	308,182	308,182	333,925	333,925
3	Federal Unemployment Tax	2,802	2,802	3,036	3,036
4	State Unemployment Tax	6,006	6,006	6,504	6,504
5	Misc. Taxes	816	816	883	883
6	Gross Reciepts/PSC	78,829	78,829	78,829	78,829
8	Total Other Taxes	<u>\$ 1,815,786</u>	<u>\$ 1,815,786</u>	<u>\$ 1,928,683</u>	<u>\$ 1,928,683</u>